



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

IP 2004(3.1)

25 Sigourney Street
Hartford CT 06106-5032

INFORMATIONAL PUBLICATION

**Topical Index to Rulings and Administrative Pronouncements
Covering Corporation Business Tax
(as of April 1, 2004)**

Consult Numerical Index, **IP 2004(4.1)**, to determine if a ruling or pronouncement has been affected by a later issued ruling or pronouncement.

To preview and download most DRS documents listed, go to the DRS Web site at **www.ct.gov/DRS** and click on ***Publications***. For Connecticut agency regulations, click on ***Research***.

If a TOPIC HEADING refers to another Topic followed by an Index Code, consult the most recent edition of the appropriate index for information.

Key to Index Codes:

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Informational Publication: IP 95(2), IP 95(2.1)

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Paperless Filing Methods (fast, easy, free, and confidential):

- **For business returns:** Use ***Fast-File*** to file sales and use taxes, business use tax, room occupancy tax, or withholding tax returns over the Internet or telephone. Visit the DRS Web site at **www.ct.gov/DRS** and click on ***File Returns On-Line*** or call **860-947-1988**.
 - **For resident income tax returns:** Use ***WebFile*** to file personal income tax returns over the Internet. Visit the DRS Web site at **www.ct.gov/DRS** and click on ***File Returns On-Line***.
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